

IX. MISCELLANEOUS TAXES

Bank Franchise Tax

General Liability

The state of Virginia levies a franchise tax on the net capital of banks and trust companies.

Filing Procedure

Returns: Each bank or trust company must file a return in duplicate on or before March 1 of each tax year with the Commissioner of the Revenue for the county or city in which the principal office of the bank or trust company is located. In addition to these two copies, the bank must transmit one copy each of Schedules C and H to the assessing officer of every other city, incorporated town or county where any branch of such bank or trust company is located.

Assessment and Payment of the Tax: The Commissioner of the Revenue will certify one copy of the return and send it to the Virginia Department of Taxation. The Virginia Department of Taxation will send to the bank or trust company a notice of assessment on or about May 1. The taxes assessed against the bank or trust company for the tax year must be paid directly to the Virginia Department of Taxation on or before June 1 of each year.

Any bank or trust company paying franchise taxes assessed by a city, incorporated town or county is entitled to a credit upon the state taxes assessed against the bank or trust companies (see Tax Rate and Local Credit).

Official Report of Condition and Income: Each bank franchise tax return must be accompanied by a copy of the official report of condition and income of the bank or trust company that was filed with the comptroller of the currency or with the State Corporation Commission as of the close of business December 31 of the preceding year.

Tax Rate and Local Credit

State Tax: \$1 per \$100 of taxable value on January 1 of each year except for new banks.

New Banks: The bank franchise tax for new banks will be prorated as follows:

1. first transacting business before March 31, \$1.00 on each \$100 of net capital, no proration.
2. first transacting business between April 1 and June 30, 75 cents on each \$100 of net capital.
3. first transacting business between July 1 and September 30, 50 cents on each \$100 of net capital.
4. first transacting business between October 1 and December 31, 25 cents on each \$100 of net capital.

Local credit: A credit is allowed for amounts paid to cities, towns or counties for taxes assessed upon a bank's net capital.

Any city, county, or town may impose a tax not to exceed 80 percent of the state rate of taxation.

Penalty and Interest

Any bank that fails to comply with any provisions in this chapter will be subject to a penalty of 5 percent of the tax due. Interest at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2 percent, will be added to the tax if not paid by the due date.

Disposition

The state's share of the revenue is deposited to the general fund.

Download Forms Online at www.tax.virginia.gov

- Form 64 - Bank Franchise Tax Return
- (Form 64) Schedule C - Assessed Value of Real Estate
- (Form 64) Schedule D - Book Value of Tangible Personal Property Otherwise Taxed in this State
- (Form 64) Schedule E - Computation of Capital Attributed to United States Obligations
- (Form 64) Schedule F - Retained Earnings and Surplus of Subsidiaries
- (Form 64) Schedule G - Reserve for Loan Losses
- (Form 64) Schedule H - City, Town, or County Taxes
- Form 65 - Notice of Assessment of Bank Franchise Tax
- Form 301 - Enterprise Zone Credit

For Assistance Contact:

Your local Commissioner of the Revenue, Director of Finance,
or Director of Tax Administration.

Information is also available from:

Virginia Department of Taxation

P.O. Box 715

Richmond, VA 23218-0715

804-786-3503

For Forms:

Download at: www.tax.virginia.gov

Fax: 804-236-2779

Telephone: 804- 236-2760 or 804-236-2761 or 804-236-2762

Virginia Department of Taxation

Forms Request Unit

P.O. Box 1317

Richmond, VA 23218-1317

Cigarette Tax

General Liability

Every stamping agent who sells, stores, or receives cigarettes for the purpose of distribution to any person, firm, corporation, or association within Virginia must pay a state excise tax on such cigarettes. The phrase, stamping agent, shall also include chain store distribution centers or houses, which distribute cigarettes to their stores for sale at retail. The tax is paid through the purchase of stamps that must be affixed to each container from which, or in which, cigarettes are sold at retail.

Manufacturing Requirements

Every manufacturer producing cigarettes in or shipping cigarettes into or within Virginia is required to file a report identifying all purchases of cigarettes by name and address with the quantities and brands of cigarettes. In addition, the manufacturer is required to provide any other information needed by the Virginia Department of Taxation appropriate to administer the Master Settlement Agreement pursuant to the Code of Virginia 3.1-336.1 et seq.

Filing Procedure

Permits: Every stamping agent is required to apply to the Virginia Department of Taxation for a permit to purchase and affix cigarette revenue stamps.

Stamping Agent's Reports: Every stamping agent must furnish the Virginia Department of Taxation a monthly report, between the first and the 10th of each month, which accounts for all cigarette stamps purchased, all unstamped cigarettes received, and all cigarette sales during the preceding month.

Cigarette Manufacturer's Reports: Every cigarette manufacturer must furnish to the Virginia Department of Taxation a monthly report between the first and the tenth day of each month identifying all purchases of cigarettes by name and address with the quantities and brands of cigarettes purchased during the preceding month. No tax is required to be remitted with this report.

Tax Rates

Stamps: The tax is imposed at the rate of 1 cent per cigarette through midnight June 30, 2005 and 1.5 cents effective July 1, 2005. Stamps are available in various denominations and configurations.

Discount: Wholesale dealers are allowed a discount on the purchase of stamps as follows:

\$ 75.00 per roll for 20 Cigarette Packs

\$ 25.00 per roll for 8,000 Roll

\$ 22.50 per roll for 25 Cigarette Packs

Local taxes: Cities and towns, and Fairfax and Arlington counties in Virginia have the right to levy additional taxes upon the sale or use of cigarettes if their charter provides such right.

Revenue Stamp Penalties

A penalty of \$250 is imposed for each failure to properly affix the required stamps to any cigarettes. A penalty of \$2,500 is imposed where willful intent to defraud the Commonwealth of the tax exists. Each pack not having proper stamps affixed is deemed a separate offense. Where the number of unstamped cigarettes exceeds 30 packs, it is presumed that there exists willful intent to defraud the state of the tax. The person in possession may be guilty of a Class 2 misdemeanor.

The distribution into Virginia of cigarettes that are intended to be sold outside the United States or would otherwise violate federal law if sold in Virginia is prohibited. Any person who violates this prohibition is guilty of a Class 5 felony and is subject to a penalty of 1 to 10 years in jail or 1 year in jail and/or a \$2,500 fine. In addition, the Virginia Department of Taxation will assess a fine of up to the greater of 500% of the retail value of the cigarettes involved or \$5,000.

Upon being found guilty of a second violation of any provision of the cigarette tax law, the wholesale dealer's permit to purchase and affix cigarette revenue stamps may be revoked for a minimum of one year.

Any manufacturer required to file a cigarette manufacturer's report and who fails or refuses to file this report, will be guilty of a Class 2 misdemeanor, which is punishable by confinement in jail for no more than six months and a fine of not more than \$1,000, either or both. In addition, the Virginia Department of Taxation may impose a civil penalty not to exceed \$5,000 against any such manufacturer for such failure or refusal to file a cigarette manufacturer report. Each failure or refusal will constitute a separate violation.

Disposition

Revenue is deposited into the Virginia Health Care Fund.

Tobacco Manufacturers

All manufacturers producing cigarettes in the Commonwealth, or shipping cigarettes into or within Virginia, must file a monthly report of such activities (Form TT-18). The manufacturer must identify all purchasers of cigarettes by name and address; and also state the quantities (in sticks) of cigarettes purchased by brand. This report is due on the tenth of each month following the month of the purchases.

Manufacturer Penalties

Failure to file the monthly report is a Class 2 misdemeanor. In addition, the Department may also impose a civil penalty up to \$5,000 for each failure to file or refusal to provide the requested information.

Tobacco Manufacturers and the Master Settlement Agreement

Any tobacco manufacturer selling cigarettes to consumers within Virginia, whether directly or through a distributor or similar intermediary, must either A) become a participating manufacturer (PM) and perform its financial obligations under the Master Settlement Agreement or, B) be a non-participating manufacturer (NPM) and place into a qualified escrow fund by April 15 of each year such amounts as directed under the Code of Virginia §3.1-336.2 (2).

Download Forms Online:

Application to Purchase and Affix Virginia Tobacco Revenue Stamps

- TT-1 - Permit to Purchase and Affix Virginia Tobacco Revenue Stamps
- TT-2 - Order for Virginia Cigarette Tax Stamps
- TT-3 - Statement of Virginia Cigarette Tax Stamps Sold
- TT-9 - Cigarette Tax Credit Certificate
- TT-12 - Application for Tobacco Tax Credit Certificate
- TT-13 - Monthly Report of Resident Cigarette Wholesaler
- TT-14 - Monthly Report of Non-resident Cigarette Wholesaler
- TT-18 - Monthly Report of Cigarette Manufacturers
- TT-18-A - Cigarette Manufacturer Monthly Reconciliation

For Assistance Contact:

Virginia Department of Taxation
P.O. Box 715
Richmond, VA 23218-0715
804-786- 3503

For Forms:

Download at: www.tax.virginia.gov
Telephone: 804-786-3503
For Stamp Purchases or Questions:
Virginia Department of Taxation
P.O. Box 1301
Richmond, VA 23218-1301
804-367-8465

For Master Settlement Agreement or NPM Statute Issues and Questions:

Virginia Department of Taxation
P.O. Box 715
Richmond, VA 23218-0715
804-786-3503
npncoordinator@tax.virginia.gov.

Tobacco Products Tax

General Liability

Effective March 1, 2005, a tax is imposed on every wholesale dealer within Virginia selling any tobacco product to a retail dealer located within the Commonwealth or selling any tobacco product to institutional, commercial or industrial users located in the Commonwealth. For purposes of this tax, chain store distribution centers or houses that distribute any tobacco product to their stores for sale at retail are deemed to be a wholesale dealer selling to a retail dealer.

In addition, the tax is imposed on all retail dealers for each package of tobacco product purchased from a wholesale dealer located outside the Commonwealth.

Tobacco product means:

- Cigars as defined in Section 5702 of the Internal Revenue Code
- Smokeless Tobacco as defined in Section 5702 of the Internal Revenue Code
- Pipe Tobacco as defined in Section 5702 of the Internal Revenue Code
- Roll-Your Own Tobacco as defined in Section 5702 of the Internal Revenue Code

Filing Procedure

Registration: Every wholesale dealer, chain store center, or retail establishment subject to the tax must register with the Department of Taxation. Registration forms will be available in late 2004.

Returns: Beginning with the month of April 2005, affected tobacco wholesalers and retailers must file a Tobacco Products Tax Return for sales made the previous month by the tenth of the following month. Payment of the tax is required with the return. The first return and payment, for March 2005, is due April 10, 2005. Tax return forms will be available in late February 2005.

Tax Rates

The tax is imposed at a rate of 10 percent of the sales price charged by the wholesale dealer for each package of tobacco product sold to a retail dealer or institutional, commercial or industrial user. Where a chain store distribution center or house distributes any tobacco product to its stores, the tax is imposed on the purchase price paid by the chain store distribution center or house for each package of tobacco product distributed.

Penalties and Interest

A return must be filed for each required period even if there is no tax due. If a dealer fails to file or pay the full amount of the tax when due, a penalty in the amount of 5 percent for one month, or fraction of a month, with an additional penalty of two percent for each additional month or fraction of a month, not to exceed 20 percent. The minimum penalty that will be assessed is \$10 and will apply whether or not any tax is due for the period.

In the case of a false or fraudulent return where willful intent exists to defraud the Commonwealth of any tax due, or of a willful failure to file a return with the intent to defraud the Commonwealth of any tax, a penalty of 50 percent of the amount of the proper tax will be assessed. Intent to defraud is assumed if any taxpayer reports sales or purchases at 50 percent or less of the actual amount. Interest at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2 percent, will be added to the tax on late returns.

Disposition

Revenue generated by the Tobacco Products Tax is to be deposited into the Virginia Health Care Fund.

For Assistance Contact:

Virginia Department of Taxation

P.O. Box 715

Richmond, VA 23218-0715

804-786-3503

Additional information including forms, guidelines, and frequently asked questions will be available on the Department of Taxations web site at www.tax.virginia.gov

Corn Assessment

General Liability

An assessment is levied on corn produced in Virginia for sale. The handler (defined as a processor, dealer, shipper, country buyer or exporter who purchases corn from farmers, a farmer who sells his/her corn out of state, or any person acquiring property in corn from a producer, when the actual or constructive possession of such corn is taken as part payment or in satisfaction of such claim) is responsible for payment of the assessment. Handlers from payments to farmers must deduct the assessment for corn purchased.

Filing Procedure

To register for the Corn Assessment, handlers must file a Business Registration Application, Form R-1, with the Virginia Department of Taxation, P.O. Box 1114, Richmond, VA 23218-1114 or register online at www.tax.virginia.gov using iReg for Businesses. No application fee is required. Handlers must file corn Assessment returns with the Virginia Department of Taxation on a quarterly basis even if no tax is due. Returns are due by the last day of the month following March 31, June 30, September 30, and December 31.

Assessment Rate

The assessment is 1 cent per bushel.

Penalties and Interest

If the tax is not paid when due, a penalty of 5 percent of the tax due will be added to the tax, and the Virginia Department of Taxation will notify the taxpayer of such delinquency. If the tax and penalty are not paid within 30 days of the notification, interest at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2 percent, will be added on both the tax and penalty.

Disposition

This assessment is credited to a special fund for market development, education, publicity, research, and promotion of the sale and use of corn.

Register Online - New Businesses can register for Corn Assessment online at [www.tax.virginia.gov /iReg](http://www.tax.virginia.gov/iReg)

Download Forms Online at www.tax.virginia.gov

R-1 - Business Registration Application

CO-1 - Virginia Corn Assessment Return (a return should be filed even if no tax is due)

For Assistance Contact:

Virginia Department of Taxation

P.O. Box 715

Richmond, VA 23218-0715

804-786-2450

For Forms:

Download at: www.tax.virginia.gov

Fax: 804-236-2779

Telephone: 804-236-2760, 804-236-2761, or 804- 236-2762

Virginia Department of Taxation

Forms Request Unit

P.O. Box 1317 - Richmond, VA 23218-1317

Cotton Assessment

General Liability

An assessment is levied on any cotton sold in Virginia. The handler is responsible for deducting the assessment from payments for cotton purchased from the owner. For purposes of this tax, "handler" means a commercial enterprise that gins cotton.

Filing Procedure

To register for the Cotton Assessment, handlers must file a Business Registration Application, Form R-1, with the Virginia Department of Taxation, P.O. Box 1114, Richmond, VA 23218-1114 or register online at www.tax.virginia.gov using iReg for Businesses. No application fee is required. The Cotton Assessment return must be filed and the tax paid by the handler with the Virginia Department of Taxation on or before the last day of the month following the end of each quarter. Quarters end March 31, June 30, September 30, and December 31.

Assessment Rate

The assessment is 85 cents per bale of cotton.

Penalties and Interest

If the assessment is not paid when due, a penalty of 5 percent of the tax due will be added to the tax, and the Virginia Department of Taxation will notify the taxpayer of such delinquency. If such deficiency is not paid within 30 days of the notification, interest at the underpayment rate established by Section 6621 of the Internal Revenue Service Code, plus 2 percent will be added to both the tax and penalty.

Disposition

The assessment is credited to a special fund to provide for additional research concerning education on, and promotion of, the growth and use of cotton.

Register Online- New Businesses can register for Cotton Assessment online at [www.tax.virginia.gov /iReg](http://www.tax.virginia.gov/iReg)

Download Forms Online at www.tax.virginia.gov

R-1 - Business Application Registration

CX-1 - Virginia Cotton Assessment (a return should be filed even if no tax is due)

For Assistance Contact:

Virginia Department of Taxation
P.O. Box 715
Richmond, VA 23218-0715
804-786-2450

For Forms:

Download at: www.tax.virginia.gov

Fax: 804-236-2779

Telephone: 804-236-2760, 804-236-2761, or 804-236-2762

Virginia Department of Taxation

Forms Request Unit

P.O. Box 1317

Richmond, VA 23218-1317

Egg Excise Tax

General Liability

A tax is levied on shell eggs and egg products sold or consumed in Virginia. The handler of such eggs is responsible for payment of the tax. For purposes of this tax, "handler" includes:

1. any person who operates a grading station, a packer, a huckster, a distributor, or other person who purchases, sells or handles eggs that are used at the wholesale level for consumption in Virginia, or a farmer who packs, processes or otherwise performs the functions of a handler; or
2. any person in Virginia who purchases eggs, or the liquid equivalent thereof, from anyone other than a "registered handler" for use or consumption at wholesale in Virginia. Every person, whether in-state or out-of-state, who engages in business in the Commonwealth as a handler, is required to register. Generally, the last handler who sells eggs or egg products to a retailer or food service establishment located in Virginia is responsible for collecting and remitting the tax to the Department of Taxation.

The term "registered handler" means any person who has registered with the Tax Commissioner for receiving monthly return forms and reporting the egg excise tax. Eggs shall be deemed to be used in Virginia if, at a Virginia location, they are incorporated into another product so as to lose their character as eggs. Eggs shall be deemed to be consumed in Virginia if they are actually consumed in Virginia or sold at a location in Virginia.

Filing Procedure

To register for the Egg Excise Tax, handlers must file a Business Registration Application, Form R-1, with the Virginia Department of Taxation. Registration can be done on-line at www.tax.virginia.gov using iReg for Businesses. The form can also be downloaded and mailed to P.O. Box 1114, Richmond, VA 23218-1114. No application fee is required. The Virginia Egg Excise Tax Report (Form EG-1) and payment of tax must be filed each month by the handler with the Virginia Department of Taxation. Monthly returns are due to be filed by the 20th of the following month. The supplementary egg products worksheet (Form EG-2) is due at the same time to the Virginia Egg Board.

Tax Rate

The tax rate is 5 cents per 30 dozen cases for shell eggs, and 11 cents per hundred pounds of liquid eggs or liquid equivalent of other egg products.

Penalties and Interest

Any person who fails to pay the tax when due must pay, in addition to the tax, a penalty of 5 percent of the amount of the tax due. Interest is charged on both the tax and the penalty at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2 percent.

Disposition

This tax is credited to a special fund to provide for additional research, education, publicity and advertising to enhance the economical production and orderly marketing of shell eggs and egg products, which in turn, benefit the state as a whole.

Register Online - New Businesses can register for Egg Excise Tax online at www.tax.virginia.gov/iReg

Download Form Online at www.tax.virginia.gov

R-1 - Business Registration Application

EG-1 - Virginia Egg Excise Tax Report Form (a form should be filed even if no tax is due)

EG-2 - Virginia Egg Products Worksheet Form

For Assistance Contact:

Virginia Department of Taxation

P.O. Box 715

Richmond, VA 23218-0715

804-786-2450

Virginia Egg Board

911 Saddleback Court

McLean, Virginia 22102

703-790-1984

For Forms:

Download at: www.tax.virginia.gov

Fax: 804- 236-2779

Telephone: 804-236-2760, 804-236-2761, or 804-236-2762

Virginia Department of Taxation

Forms Request Unit

P.O. Box 1317

Richmond, VA 23218-1317

Forest Products Tax

General Liability

A tax is levied upon every person engaging in this state in the business of manufacturing, shipping or severing timber or any other forest products from the soil for sale, profit, or commercial use. This includes owners, wood yard owners or operators, lessees, concessionaires, agents, contractors, shippers or manufacturers.

Filing Procedure

Filing of Returns: To register for the Forest Products Tax, a Business Registration Application, Form R-1, must be filed with the Virginia Department of Taxation. Registration can be done online at www.tax.virginia.gov using iReg for Businesses. The form can also be downloaded and mailed to P.O. Box 1114, Richmond, VA 23218. No application fee is required. The Forest Products Tax return must be filed and the tax paid with the Virginia Department of Taxation within 30 days after the close of each quarter. Quarters end March 31, June 30, September 30 and December 31.

Small Manufacturers: Any manufacturer of rough lumber, who during any one calendar year manufactures 500,000 or less board feet, may elect to pay a flat tax of (1) \$460 when the amount cut is between 500,000 board feet and 300,000 board feet; or (2) \$230 when the amount is 300,000 board feet or less.

In such cases, the tax is due within 30 days after the last day of December of each year. The manufacturer must submit with the tax payment a statement certifying that he actually manufactured a quantity of rough lumber in accordance with the above schedule during the preceding calendar year.

Certain Small Severers: Any person who severs for sale 100 or less cords of fuel wood or 500 or less posts or fish net poles during any one calendar year may elect to pay the tax due within 30 days after the last day of December. Such individual should submit with the tax payment a statement certifying the quantity of products severed during the preceding year.

Tax Rates

Contact the Virginia Department of Taxation for rates on forest products.

Penalties and Interest

Any person who fails to pay the tax when due must pay, in addition to the tax, a penalty of 5 percent of the amount of tax due. Six months from the date the tax was due, interest is charged on both the tax and penalty at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2 percent. The tax is credited to a special fund to provide for conservation of the natural resources of the state by the protection and development of the forest resources and reforestation of forest lands.

Register Online

New Businesses can register for Forest Products Tax online at www.tax.virginia.gov/iReg.

Download Forms Online:

- R-1 - Business Registration Application
- 1034 - Forest Products Tax Return (a return should be filed even if no tax is due)
- 1035 - Forest Products Tax Return (Small Manufacturers and Certain Small Severers)

For Assistance Contact:

Virginia Department of Taxation
P.O. Box 715
Richmond, VA 23218-0715
804-786-2450

For Forms:

Download at: www.tax.virginia.gov
Fax: 804- 236-2779
Telephone: 804- 236-2760, 804-236-2761, or 804-236-2762
Virginia Department of Taxation
Forms Request Unit
P.O. Box 1317
Richmond, VA 23218-1317

Litter Tax

General Liability

A litter tax is imposed on every person in the state who, on January 1 of the taxable year, was engaged in business as a manufacturer, wholesaler, distributor, or retailer of certain enumerated products. This tax does not apply to individual consumers. The tax is imposed on:

1. An individual as a sole proprietor;
2. Partnerships, but not partners;
3. Limited liability companies, but not members;
4. S Corporations, but not shareholders;
5. Corporations, but not shareholders;
6. Associations, but not members; and
7. Trusts or estates operating such businesses.

Any person who manufactures, wholesales, distributes, or retails any of the following products is subject to the tax:

1. Food for human or pet consumption;
2. Groceries;
3. Cigarettes and tobacco products;
4. Soft drinks and carbonated waters;
5. Beer and other malt beverages;
6. Wine
7. Newspapers and magazines
8. Paper products and household paper
9. Glass containers
10. Metal containers
11. Plastic or fiber containers made of synthetic material
12. Cleaning agents and toiletries
13. Non-drug drugstore sundry products
14. Distilled spirits
15. Motor vehicle parts

Filing Procedure

Filing of Returns: To register for the Litter Tax, a Business Registration Application, Form R-1, must be filed with the Virginia Department of Taxation. Registration can be done online at www.tax.virginia.gov using iReg for Businesses. The form can also be downloaded and mailed to must be filed with the Virginia Department of Taxation, P.O. Box 1114, Richmond, VA 23218-1114. No application fee is required. The Litter Tax return, Form 200, must be filed with the Virginia Department of Taxation and the tax paid on or before May 1, regardless of whether you operate on a calendar or fiscal year basis for tax purposes. When the return is filed, the full amount of the tax as shown on the face of the return should be paid. The Code of Virginia does not provide for an extension of time to file Form 200 and pay the litter tax.

Tax Rates

An annual \$10 litter tax is imposed on each Virginia business establishment from which such a business is conducted on January 1 of the taxable year.

In addition to the \$10 litter tax, each business operating as a manufacturer, wholesaler, distributor or retailer of groceries, soft drinks, carbonated waters, or beer or other malt beverages shall pay an additional annual Litter Tax of \$15 for each Virginia business establishment from which such business is conducted.

Penalties and Interest

A penalty equal to 100 percent of the amount of the tax due will be added for failure to pay on or before the due date. Interest will be added to delinquent tax at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2 percent from the original due date of the tax until the date of payment.

Disposition - Revenue is deposited to the state's Litter Control and Recycling Fund.

Register Online - New Businesses can register for Litter Tax online at www.tax.virginia.gov/iReg

Download Forms Online at www.tax.virginia.gov:

R-1 - Business Registration Application

200 - Virginia Litter Tax Return

For Assistance Contact:

Virginia Department of Taxation

P.O. Box 1115

Richmond, VA 23218-1115

804-367-8037

For Forms:

Download at: www.tax.virginia.gov

Fax: 804-236-2779

Telephone: 804-236-2760, 804-236-2761, or 804-236-2762

Virginia Department of Taxation

Forms Request Unit

P.O. Box 1317

Richmond, VA 23218-1317

Peanut Excise Tax

General Liability

An excise tax is levied on peanuts grown and sold in Virginia for processing. The processor is liable for the payment of the tax on all peanuts such processor purchases. A processor is defined as any person, individual, corporation, partnership, trust, association, cooperative, and any and all other business units, devices and arrangements that clean, shell or crush peanuts.

Filing Procedure

To register for the Peanut Excise Tax, a Business Registration Application, Form R-1, must be filed with the Virginia Department of Taxation. Registration can be done online at www.tax.virginia.gov using iReg for Businesses. The form can also be downloaded and mailed to P.O. Box 1114, Richmond, VA 23218-1114. No application fee is required. The Peanut Excise Tax return must be filed by the processor with the Virginia Department of Taxation on a semi-annual basis. The semi-annual periods for the returns run from January 1 through June 30, and July 1 through December 31. The returns for each period are due and the tax payable on July 10 and February 15, respectively.

Tax Rate

The tax rate is 15 cents per 100 pounds.

Penalties and Interest

If the tax is not paid when due, a penalty of 5 percent of the tax due will be added to the tax, and the Virginia Department of Taxation will notify the taxpayer of such delinquency. If the tax and penalty are not paid within 30 days of the notification, interest at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2 percent, will be added on both the tax and penalty.

Disposition

The tax is credited to a special fund that is used to provide campaigns for education, publicity, sales promotion, and research on Virginia peanuts.

Register Online - New Businesses can register for Peanut Excise online at [www.tax.virginia.gov /iReg](http://www.tax.virginia.gov/iReg).

Download Forms Online at www.tax.virginia.gov

R-1 - Business Registration Form

PN-1 - Peanut Excise Tax Return (a return should be filed even if no tax is due)

For Assistance Contact:

Virginia Department of Taxation
P.O. Box 715
Richmond, VA 23218-0715
804-786-2450

For Forms:

Download at www.tax.virginia.gov

Fax: 804-236-2779

Telephone: 804- 236-2760, 804- 236-2761, or 804- 236-2762

Virginia Department of Taxation

Forms Request Unit

P.O. Box 1317

Richmond, VA 23218-1317

Rolling Stock Tax on Railroads and Freight Car Companies

General Liability

The state of Virginia levies an annual *ad valorem* tax on the rolling stock of railroads and freight car companies.

Filing Procedure

Each railroad and freight car company must file a return of its rolling stock on or before April 15.

Tax Rate

The tax rate is \$1 per \$100 of assessed value. Taxes are payable on or before June 1.

Penalties

Any taxpayer required to file a rolling stock return is subject to a fine of \$100 for each day that such return is late. A penalty of 10 percent of the tax due accrues if timely payment is not made.

Disposition

Revenues collected are distributed to counties, cities, and towns where railroads own property.

Download Forms Online at www.tax.virginia.gov

RR5 - Class 5 (Locomotives, Passenger, Freight and Work Equipment owned as of December 31)

RR5S - Class 5 - Summary

RR2-1 - Statement to the Department of Taxation

RR3-1 - Report to the Department of Taxation

RR1S - Supplemental Information

For Forms and Assistance Contact:

Download at: www.tax.virginia.gov

Virginia Department of Taxation

Railroad and Pipeline Appraisal Section

P.O. Box 565

Richmond, VA 23218-0565

804-367-8020

Sheep Assessment

General Liability

An assessment is levied on sheep and lambs sold in Virginia. The handler (defined as an operator of a stockyard, livestock dealership, slaughter house, packing plant, or livestock auction market or any person or business entity making a purchase from a producer at the point at which the sheep or lamb is sold or traded) is responsible for payment of tax on all sheep and lambs. The assessment must be deducted by the handlers from payments to owners of the sheep and lambs.

Filing Procedure

To register for the Sheep Assessment, handlers must file a Business Registration Application, Form R-1, with the Virginia Department of Taxation. . Registration can be done on-line at www.tax.virginia.gov using iReg for Businesses. The form can also be downloaded and mailed to P.O. Box 1114, Richmond, VA 23218-1114. No application fee is required. The Sheep Assessment return must be filed and the tax paid by the handler with the Virginia Department of Taxation on or before the last day of the month following the end of each quarter. Quarters end March 31, June 30, September 30, and December 31.

Assessment Rate

The assessment is 50 cents per head.

Penalties and Interest

If the assessment is not paid when due, a penalty of 5 percent of the tax due will be added to the tax, and the Virginia Department of Taxation will notify the taxpayer of such delinquency. If such deficiency is not paid within 30 days of the notification, interest at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2 percent, will be added to both the tax and penalty.

Disposition

The assessment is credited to a special fund administered by the Virginia Sheep Industry Board. The fund is used for market development, education, publicity, research, and for the promotion and economic development of the sheep industry in Virginia.

Register Online - New Businesses can register for Sheep Assessment online at www.tax.virginia.gov/iReg

Download Forms Online at www.tax.virginia.gov

- R-1 - Business Registration Application
- SH-1 - Sheep Assessment (a return should be filed even if no tax is due)

For Assistance Contact:

Virginia Department of Taxation
P.O. Box 715
Richmond, VA 23218-0715
804-786-2450

For Forms:

Download: www.tax.virginia.gov

Fax: 804-236-2779

Telephone: 804- 236-2760, 804- 236-2761, or 804- 236-2762

Virginia Department of Taxation

Forms Request Unit

P.O. Box 1317

Richmond, VA 23218-1317

Small Grains Assessment

General Liability

The handler of small grains who purchases small grains (barley, oats, rye or wheat) produced in Virginia shall deduct from payments made to the farmer the amount of the assessment levied thereon and shall remit such assessment to the Virginia Department of Taxation along with a statement of the gross volume of Virginia produced small grains which has been handled. "Handler" means any person who purchases small grains from a farmer and includes a farmer who transports and sells his own grain out of state. "Handler" also means any person, public or private corporation, or any association or partnership buying, accepting for shipment, or otherwise acquiring property in small grains from a farmer, and shall include a mortgagee, pledgee, lienor, or other person, public or private, having a claim against the farmer, when the actual or constructive possession of such small grains are taken as part payment or in satisfaction of such mortgage, pledge, lien or claim.

Filing Procedure

To register for the Small Grains Assessment, handlers must file a Business Registration Application, Form R-1, with the Virginia Department of Taxation. Registration can be done on-line at www.tax.virginia.gov using iReg for Businesses. The form can also be downloaded and mailed to, P.O. Box 1114, Richmond, VA 23218-1114. No application fee is required. A Small Grains Assessment form must be filed with the Virginia Department of Taxation along with payment for the amount collected from farmers in the previous quarter. Returns are due by the 15th day of the month following March 31, June 30, September 30, and December 31.

Assessment Rate

The assessment rate is one-half of one percent (.005) of the net selling price per bushel.

Penalty and Interest

If the tax is not paid when due, a penalty of 5 percent of the tax due will be added to the tax, and the Virginia Department of Taxation will notify the taxpayer of such delinquency. If the tax and penalty are not paid within 30 days of the notification, interest at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2 percent, will be added on both the tax and penalty.

Disposition

The assessment is credited to a special fund administered by the Virginia Small Grains Board. The fund is used to provide for programs of market development, education, publicity, research, and the promotion of the sale and use of small grains.

Register Online - New Businesses can register for Small Grains Assessment online at www.tax.virginia.gov/iReg

Download Forms Online:

- R-1 - Business Registration Application
- SG-1 - Small Grains Assessment (a return should be filed even if no tax is due)

For Assistance Contact:

Virginia Department of Taxation
P.O. Box 715
Richmond, VA 23218-0715
804-786-2450

For Forms:

Download at www.tax.virginia.gov

Fax: 804-236-2779

Telephone: 804-236-2760, 804-236-2761, or 804- 236-2762

Virginia Department of Taxation

Forms Request Unit

P.O. Box 1317

Richmond, VA 23218-1317

Soft Drink Excise Tax

General Liability

An excise tax is levied on every wholesaler or distributor of carbonated soft drinks in Virginia

Filing Procedure

To register for the Soft Drink Excise Tax, wholesalers or distributors must file a Business Registration Application, Form R-1, with the Virginia Department of Taxation. Registration can be done online at www.tax.virginia.gov using iReg for Businesses. The form can also be downloaded and mailed to, P.O. Box 1114, Richmond, VA 23218-1114. No application fee is required.

Effective July 1, 2002, the Soft Drink Excise tax increased to \$7,200 for gross receipts over \$10,000,000 through \$25,000,000 and two additional tax brackets were added for gross receipts over \$25,000,000. The new rates are effective for filing periods beginning on or after July 1, 2002. Thus, calendar year filers for 2002 (January 1 – December 31, 2002) will file their returns, due on April 15, 2003, using the rates existing prior to July 1, 2002. All returns with filing periods beginning on or after July 1, 2002, (For example: August 1, 2002 – July 31, 2003) will be subject to the new rates. The new rates are printed below. The appropriate return for filing will be mailed to customers prior to the return due date.

The soft drink excise tax return must be filed with the Virginia Department of Taxation on or before the 15th day of the fourth month following the close of the taxpayer's taxable year. If the taxpayer is an individual, estate or trust whose taxable year is a calendar year, the form must be filed on or before May 1.

Tax Rates	
Gross Receipts	Tax Rate
\$ 100,000 or less	\$ 50.00
100,001 - 250,000	100.00
250,001 - 500,000	250.00
500,000 - 1,000,000	750.00
1,000,001 - 3,000,000	1,500.00
3,000,001 - 5,000,000	3,000.00
5,000,001 - 10,000,000	4,500.00
10,000,001 - 25,000,000	7,200.00
25,000,001 - 50,000,000	18,000.00
50,000,001 and over	33,000.00

Penalties and Interest

Penalties are imposed for late filing and for failure to pay the full amount of tax when due. The penalty is 6 percent of the unpaid tax for each month or fraction thereof that the tax remains unpaid, not to exceed 30 percent. Additionally, corporations are subject to a minimum penalty for late filing of \$100.

Interest will be added to the tax at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2 percent, from the due date through the date of payment.

Disposition

Revenue is deposited to the state's Litter Control and Recycling Fund.

Register Online - New Businesses can register for Soft Drink Excise Tax online at www.tax.virginia.gov

Download Forms Online:

R-1- Business Registration Application

404 - Soft Drink Excise Tax Return (a return should be filed even if no tax is due)

For Assistance Contact:

Virginia Department of Taxation

P.O. Box 715

Richmond, VA 23218-0715

804-786-2450

For Forms:

Download at www.tax.virginia.gov

Fax: 804-236-2779

Telephone: 804-236-2760, 804-236-2761, or 804-236-2762

Virginia Department of Taxation

Forms Request Unit

P.O. Box 1317

Richmond, VA 23218-1317

Soybean Assessment

General Liability

The first-buyer of soybeans (whoever pays the producer, country elevator, terminal, processor, seeds man, trucker, or extruder) is responsible for collecting a soybean assessment from the producer. First-buyers will be required to collect on all soybeans purchased (provisions are in place to identify soybeans checked-off at a previous sale point) regardless of the state of origin.

Filing Procedure

To register for the Soybean Assessment, buyers must file a Business Registration Application, Form R-1, with the Virginia Department of Taxation. Registration can be done on-line at www.tax.virginia.gov using iReg for Businesses. The form can also be downloaded and mailed to P.O. Box 1114, Richmond, VA 23218-1114. No application fee is required. The Soybean Promotion, Research and Consumer (SPARC) Assessment Report must be filed by the first-buyer with the Virginia Department of Taxation on a quarterly basis. Returns are due by the last day of the month following March 31, June 30, September 30 and December 31.

Assessment Rate

The assessment rate is one-half of one percent (.005) of the net market value of assessed bushels. Late payment rate is 2 percent (.02) of total assessment, compounded monthly.

Disposition

The assessment is credited to a special fund to be used to provide additional research, education, publicity and advertising required to enhance the economical production and orderly marketing of soybeans which will in turn benefit the state as a whole.

Register Online - New Businesses can register for Soybean Assessment online at www.tax.virginia.gov

For Assistance Contact:

Virginia Department of Taxation
P.O. Box 715
Richmond, VA 23218-0715
804-786-2450

For Forms:

Download at www.tax.virginia.gov
Fax: 804- 236-2779
Telephone: 804-236-2760, 804-236-2761, or 804- 236-2762
Virginia Department of Taxation
Forms Request Unit
P.O. Box 1317
Richmond, VA 23218-1317

Tire Recycling Fee

General Liability

The fee is levied for each new tire sold at retail in Virginia. The fee may be passed on to the retail customer if separately stated.

Filing Procedure

To register for the Tire Recycling Fee, retailers must file a Business Registration Application, Form R-1, with the Virginia Department of Taxation. Registration can be done on-line at using at iReg for Businesses. The form can also be downloaded and mailed to P.O. Box 1114, Richmond, VA 23218-1114. No application fee is required. Every tire retailer must file the Tire Fee return quarterly. The return is due and the fee payable on or before the 20th of the month following the end of each quarter of the calendar year. Quarterly periods end March 31, June 30, September 30 and December 31.

Fee Rate

The fee rate is 50 cents per tire until June 30, 2003. Beginning July 1, 2003, through June 2006, the fee rate is \$1.00 per tire. Beginning July 1, 2006, the fee rate will decrease to 50 cents per tire. Retailers receive a discount of 5 percent (\$.025 per tire) for collecting the fee.

Penalties and Interest

Fees not paid when due incur a penalty of 6 percent per month up to 30 percent of the fee due. Interest at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2 percent, will be added to the tax on late returns.

Disposition

Revenue from the Tire Recycling Fee is credited to the Waste Tire Trust Fund. The fund is used to develop and implement plans for the management and transportation of waste tires in Virginia. For the period July 1, 2003, through June 30, 2006, revenue from the increased Tire Recycling Fee will be used to remove illegal tire piles from certain property.

Register Online - New Businesses can register for Tire Recycling Fee online at www.tax.virginia.gov/iReg

Download Forms at www.tax.virginia.gov

- R-1 - Business Registration Application
- T-1 - Virginia Tire Recycling Fee Return

For Assistance Contact:

Virginia Department of Taxation
P.O. Box 1115
Richmond, VA 23218-1115
804-367-8037

For Forms:

Download: www.tax.virginia.gov

Fax: 804-236-2779

Telephone: 804-236-2760, 804-236-2761, or 804-236-2762

Virginia Department of Taxation

Forms Request Unit

P.O. Box 1317

Richmond, VA 23218-1317

Writ Taxes

General Liability

A tax is levied on:

1. any original suit that is commenced in a court of record;
2. every case of removal or appeal of a cause from a district court to a court of record;
3. every appeal from the decision of the board of supervisors or other governing body of a county to a court of record;
4. every attachment returnable to a court of record; or
5. every writ of mandamus sued out of any court except the Supreme Court of Virginia.

Payment of Tax

The taxes on suits or other judicial proceedings are paid to the clerks of the courts in which suits are brought or proceedings had.

Tax Rates

The tax is \$5. When the debt or demand for damages exceeds \$50,000 but does not exceed \$100,000, the tax is \$15. When the debt or demand for damages exceeds \$100,000, the tax is \$25.

Disposition

Revenue is deposited to the state's general fund.

For Assistance Contact:

The clerk of court in the appropriate jurisdiction.

Information is also available from:

Virginia Department of Taxation

P.O. Box 1115

Richmond, VA 23218-1115

804-367-8931

For Forms:

Download at: www.tax.virginia.gov

Fax: 804-236-2779

Telephone: 804-236-2760, 804-236-2761, or 804-236-2762

Virginia Department of Taxation

Forms Request Unit

P.O. Box 1317

Richmond, VA 23218-1317